



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-130777-11]

RIN 1545-BK45

Treasury Inflation-Protected Securities Issued at a Premium; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations (REG-130777-11), providing guidance on the tax treatment of Treasury Inflation-Protected Securities issued with more than a de minimis amount of premium.

DATES: The public hearing originally scheduled for March 28, 2012 at 10 a.m., is cancelled.

FOR FURTHER INFORMATION CONTACT: Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

A notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that appeared in the **Federal Register** on Monday, December 5, 2011 (76 FR 75829), announced that a public hearing was scheduled for March 28, 2012, at 10 a.m., in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution

Avenue, NW., Washington, DC. The subject of the public hearing is under section 1275 of the Internal Revenue Code.

The public comment period for these regulations expired on March 7, 2012. The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, March 12, 2012, no one has requested to speak. Therefore, the public hearing scheduled for March 28, 2012, is cancelled.

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[FR Doc. 2012-6212 Filed 03/14/2012 at 8:45 am; Publication Date: 03/15/2012]